

APPENDIX 2
GENERAL RETENTION SCHEDULE FOR FISCAL RETENTION

GROUP NUMBER	DESCRIPTION OF RECORDS	RECOMMENDED RETENTION PERIOD
1.	Reports STD. 570- Trial Balance STD. 572-Accrual Worksheet STD. 575-Statement of Revenue STD. 584-Monthly Budget Report Analysis of Produced Stores Issued Livestock Inventories Report	Retain at least two years. Destroy after audit or four years, whichever occurs first.
2.	Ledgers Appropriation Category Ledger Expenditure Adjustments Ledger Local Production Ledger Produced Stores Issued Ledger Purchased Stores Issued Ledger Reimbursement Adjustment Ledger Revenue Ledger Stock Ledger Accounts Receivable Ledger Revolving Fund Receivable Ledger	Retain at least two years. Destroy after audit or four years, whichever occurs first. For ledgers kept without regard to fiscal year, retain at least two years after last entry. After two years, destroy after audit or four years, whichever occurs first.
	STD. 505 - General Journal STD. 515 - General Ledger	Retain at least five years after last entry.
	STD. 517-Meal Ticket Book Payroll Deduction Notice	Retain at least one year from end of fiscal year in which employee vacates, or in which prepared. After one year, destroy after audit or four years, whichever comes first.
	STD. 520-Report of Meal Ticket Sales	Retain at least one year from end of fiscal year in which employee vacates, or in which prepared. After one year, destroy after audit or four years, whichever comes first.
	STD. 535-Allotment Expenditure Ledger	Retain at least two years from end of fiscal year to which allotment applies. After two years, destroy after audit or four years, whichever occurs first.
	STD. 550M-Depositors' Ledger	Retain at least four years from last

		entry or upon expiration of statute of limitations, whichever is later.
	STD. 567-Depositors' Disbursement Voucher	Retain at least four years after preparation or expiration of statute of limitations, whichever is later.
3.	Registers STD. 564-Estimates Register Claim Filed Register Controller's Receipts Register Controller's Transfer Register Donated Stores Received Register Payroll Expenditure Register Production Advices Register Stock Received Register Trust Claims Filed Register Warrants Register	Retain at least four years. After two years, destroy after audit or four years, whichever occurs first.
	Cash State Disbursements Register Cash State Receipts Register Cash Trust Disbursements Register Cash Trust Receipts Register Invoice Register Revolving Fund Cash Book	Retain at least four years from end of fiscal year or upon expiration of statute of limitations, whichever is later.
4.	Cash STD. 432 - Stop Payment Request STD. 440- Transfer Receipt Reports of Deposit (Any Bank or the State Treasurer's Office)	Retain at least one year from end of fiscal year in which prepared. After one year, destroy after audit or four years, whichever occurs first.
	STD. 805 - Application for Replacement of State Agency Trust Check (Inside CA) STD. 805B- Application for Replacement of State Agency Trust Check (Outside CA)	
	Receipts and Collection Report for Other than Cash Trust Items	Retain at least four years from end of fiscal year or upon expiration of statute of limitations, whichever is later.
5.	Disbursements STD. 107- Notice of Correction of Invoice STD. 240- Schedule of Bills Filed	Retain at least two years from end of fiscal year in which claim is filed. After two years, destroy after audit or four years, whichever occurs first.

	STD. 218- Claim Schedule	first.
	STD. 262-Travel Expense Claim STD. 404-Remittance Advice STD. 438-Revolving Fund Disbursement Voucher STD. 439-Disbursement Voucher Cash State Checks Miscellaneous Checks other than Cash Trust Revolving Fund Checks	Retain at least two years from end of fiscal year in which claim is filed. After two years, destroy after audit or four years, whichever occurs first.
6.	Controller's Documents CS1 - Report to Controller of Remittance to Treasurer Controller's Authorization to Treasurer to Receive Funds Controller's Journal Entry Notice of Cancellation of Warrants Notice of Transfer from Special Funds	Retain at least one year from end of fiscal year in which document is prepared. After one year, destroy after audit or four years, whichever occurs first.
7.	Procurement and Supply STD. 1-Standards Form for Leases STD. 2-Standard Agreement STD. 5-Intra-Office Requisition (Local Request) STD. 9-Space Action Request STD. 13-Interagency Agreement STD. 15-Contract Transmittal and Pre-evaluation STD. 17-Contract for Hiring Fee Real Estate Appraisers STD. 23-Request for Project Undertaking by State Agency STD. 40A-Sub-Purchase Order STD. 51-Reproduction Order STD. 60-Final Reconciliation STD. 65-Contract/Delegation Service Order STD. 66-Purchase Estimate STD. 66A-Purchase Estimate Continuation STD. 67-Printing Requisition - Invoice STD. 96-Request for Purchase Order or Estimate Change	Retain seven years from end of fiscal year in which encumbrance is liquidated. Destroy after the required seven years or when audited by the Bureau of State Audits or the Department of General Services, whichever occurs first. (updated 02/03)

	STD. 807-Payment Bond to Accompany Contract	
	STD. 116-Supply Order	Retain at least one year from end of fiscal year. After one year, destroy after audit or four years, whichever occurs first.
8.	Stores and Plant Operation STD. 106-Stock Received Report STD. 108-Returned Stock Report STD. 109-Supplemental Stock Received Report STD. 115-Order for Storeroom Supplies STD. 115A- Requisition-Receipt for Direct Deliveries	Retain at least one year from end of fiscal year affected. After one year, destroy after audit or four years, whichever occurs first. (If Stock Received Reports are used to support a custodian's accountability for equipment, such reports should be retained until an inventory covering such items is signed by the custodian.)
9a	Property(Land Buildings and Improvements other than Buildings) Records needed to support total costs of acquisition or improvements including but not necessarily limited to: purchase orders, claim schedules, invoices, contracts, deeds, checks, and statements. STD. 153A-Equipment Record Card STD. 157 - Property Inventory Listing Adjustment & Projection Sheet EDP Property Accounting Reports Records dealing with disposition or transfer of such property, including STD. 158	Records are active for the life of the building and/or while the property belongs to the State, then retain until audited or a maximum of four years from disposition of the property, whichever comes first. Exception: if the property is disposed of by transfer to another State agency, these records will be transferred to the other State agency. Retain until audited or a maximum of four years after transfer, whichever comes first.
9b	Property(Equipment) In addition to the retention periods prescribed below, property forms will be kept until a physically inventory has been taken subsequent to the date of the forms and reconciled to the perpetual inventory.	
	STD. 152 - Property Survey Report	Retain at least two years from end of fiscal year in which prepared

		After two years, destroy after audit or four years whichever occurs first.
	STD. 153A-Equipment Record Card (Original) EDP Property Accounting Records	Retain at least two years after end of fiscal year in which removed from active ledger. After two years, destroy after audit or four years, whichever occurs first.
	STD. 153A-Equipment Record Card (Duplicate)	Retain until after audit or four years, whichever occurs first, provided physical inventory listings for the period covered were balanced to the Property Ledger.
	STD. 153A-Equipment Record Card (Triplicate)	Retain until portions of locator file have become sufficiently inactive to permit consolidation of the file by inserting summary cards to account numerically for replacement of inactive individual cards.
	STD. 157-Property Inventory Listing-Adjustment & Projection Sheet	Retain until after audit or four years, whichever occurs first, provided physical inventory listings for the period covered were balanced to the Property Ledger.
	STD. 158-Transfer of Location of Equipment	Retain until next inventory, provided: (1) the transfer is signed by property custodian, and (2) period has been audited by Department of Finance, or until four years have elapsed, whichever occurs first.
10.	Travel and Transportation STD. 255-Moving Service Authorization (Employee Household Goods) STD. 255A-Moving Service Authorization Mobile Home	Retain at least three years from end of fiscal year in which expenses are to be incurred. After three years, destroy after audit or four years, whichever occurs first.
	STD. 256-Expense Approval Moving/Relocation/Request STD. 257-Request for Approval of	Retain at least two year from end of fiscal year in which expenses are to be incurred. After two years

	Out of State Travel STD. 257C-Out of State Travel Request STD. 260-Blanket Approval for Out-of-State Travel.	destroy after audit or four years, whichever occurs first.
	STD. 258- Order for Ticket	Retain until payment is made for all orders in a book. After that, destroy after audit or four years, whichever occurs first.
11.	Automotive Management STD. 270 - Report of Vehicle Accident STD. 271- Automotive Maintenance Record STD. 272- Automotive Repair Estimate Sheet STD. 273 - Monthly Travel Log	Retain at least one year from end of fiscal year.
	STD. 274. Review of State Driver Accident (Supervisor's)	Retain until disposition of automobile is made. After that, destroy after audit or four years, whichever occurs first.
12.	Budget Documents STD. 25-Transfer of Budget Allotment STD. 26-Budget Revision	Retain at least two years from end of fiscal year affected. After two years, destroy after audit or four years, whichever occurs first.
	STD. 31-Standard Budget Schedule(Used for Schedules 1,2,3,4,6 to 6E, 7 and 7A) STD. 33-Schedule 8-Supplementary Schedule of Salaries and Wages STD. 34-Schedule 9-Supplementary Schedule of Equipment Major(or Minor) Construction Project Request, Budget Year	Retain at least two years from end of last fiscal year affected.
13.	Miscellaneous STD. 400-Face Sheet(For filing Administrative Regulations with the Office of Administrative Law) STD. 402- Schedule of Unclaimed Trust Deposits Schedules Used by Institutions to Compute Cost of Operations.	Retained until officially published. Retain at least two years. After two years, destroy after audit or four years, whichever occurs first.

14.	<p>CALSTARS Reports</p> <p>Detail Final Budget (BQ1)</p> <p>Detail Report of Appropriation Status (504)</p> <p>Summary Final Budget (B05)</p> <p>Labor Distribution Interface Control (CFB-544)</p> <p>History File Update (CFB-710.3)</p> <p>Edit Activity Turnaround (CFB-9XX, Where XX Identifies the Table)</p> <p>SCO Reconciliation (DB1)</p> <p>Document Report of Outstanding Encumbrances & Obligations (D01)</p> <p>Aged Revolving Fund Advances (D02)</p> <p>Accounts Receivable Aging (D03)</p> <p>Document Report by Appropriation (D06)</p> <p>Year-End Document File Report of Encumbrances (D07)</p> <p>Document Report for SCO Reconciliation (D16)</p> <p>Trial Balance of General Ledger Accounts (G01)</p> <p>Year-End General Ledger (G02)</p> <p>Trial Balance by Transaction Code (G03)</p> <p>All of the Transaction Registers (H00-X)</p> <p>SCO Remittance Advice Worksheet (H05)</p> <p>Cash Receipts and Disbursements Register (H06)</p> <p>Appropriation Transactions Summary (HB4)</p> <p>General Ledger Analysis (HG1)</p>	<p>Retain for a period of at least twenty-four months after the audit of the fiscal year ending June 30; or a maximum of four years after the current year.</p> <p>Note: Reports may be retained on microfiche.</p>
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